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I

(Acts adopted under the EC Treaty/Euratom Treaty whose publication is obligatory)

REGULATIONS

COMMISSION REGULATION (EC) No 401/2008**of 6 May 2008****establishing the standard import values for determining the entry price of certain fruit and vegetables**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Commission Regulation (EC) No 1580/2007 of 21 December 2007 laying down implementing rules of Council Regulations (EC) No 2200/96, (EC) No 2201/96 and (EC) No 1182/2007 in the fruit and vegetable sector ⁽¹⁾, and in particular Article 138(1) thereof,

Whereas:

- (1) Regulation (EC) No 1580/2007 lays down, pursuant to the outcome of the Uruguay Round multilateral trade negotiations, the criteria whereby the Commission fixes

the standard values for imports from third countries, in respect of the products and periods stipulated in the Annex thereto.

- (2) In compliance with the above criteria, the standard import values must be fixed at the levels set out in the Annex to this Regulation,

HAS ADOPTED THIS REGULATION:

Article 1

The standard import values referred to in Article 138 of Regulation (EC) No 1580/2007 shall be fixed as indicated in the Annex hereto.

Article 2

This Regulation shall enter into force on 7 May 2008.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 6 May 2008.

For the Commission

Jean-Luc DEMARTY

*Director-General for Agriculture and
Rural Development*

⁽¹⁾ OJ L 350, 31.12.2007, p. 1.

ANNEX

to Commission Regulation of 6 May 2008 establishing the standard import values for determining the entry price of certain fruit and vegetables

(EUR/100 kg)		
CN code	Third country code ⁽¹⁾	Standard import value
0702 00 00	MA	57,4
	TN	102,3
	TR	133,7
	ZZ	97,8
0707 00 05	JO	178,8
	TR	152,4
	ZZ	165,6
0709 90 70	TR	135,1
	ZZ	135,1
0805 10 20	EG	41,8
	IL	63,2
	MA	50,4
	TN	53,2
	TR	61,9
	ZZ	54,1
0805 50 10	AR	114,0
	IL	130,3
	TR	133,3
	ZA	153,3
	ZZ	132,7
0808 10 80	AR	94,5
	BR	79,7
	CL	87,2
	CN	82,7
	MK	65,0
	NZ	117,0
	US	105,7
	UY	93,7
	ZA	73,3
ZZ	88,8	

⁽¹⁾ Country nomenclature as fixed by Commission Regulation (EC) No 1833/2006 (OJ L 354, 14.12.2006, p. 19). Code 'ZZ' stands for 'of other origin'.

COMMISSION REGULATION (EC) No 402/2008
of 6 May 2008
on procedures for the importation of rye from Turkey
(Codified version)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 2008/97 of 9 October 1997 laying down certain rules for the application of the special arrangements for imports of olive oil and certain other agricultural products originating in Turkey⁽¹⁾, and in particular Article 4 thereof;

Whereas:

- (1) Regulation (EEC) No 2622/71 of the Commission of 9 December 1971 on procedures for the importation of rye from Turkey⁽²⁾ has been substantially amended several times⁽³⁾. In the interests of clarity and rationality the said Regulation should be codified.
- (2) By Regulation (EC) No 2008/97, the Council adopted rules of application for the special arrangements for imports of rye from Turkey laid down in the Additional Protocol to the Agreement establishing an Association between the European Community and Turkey.
- (3) Those special arrangements provide, under certain conditions, for a reduction of the duty on imports of rye from Turkey. To that end, proof must be furnished that a special export tax payable by the exporter has in fact been paid.

(4) It is appropriate to fix, pursuant to Article 5 of Regulation (EC) No 2008/97, the procedure for proving payment of the special export tax.

(5) The measures provided for in this Regulation are in accordance with the Opinion of the Management Committee for Cereals,

HAS ADOPTED THIS REGULATION:

Article 1

Proof that the special export tax referred to in Article 5 of Regulation (EC) No 2008/97 has been paid shall be furnished to the competent authority of the importing Member State by presentation of movement certificate A.TR.1. In that case, one of the entries referred to in Annex I to this Regulation shall be made in the 'Remarks' section by the competent authority.

Article 2

Regulation (EEC) No 2622/71 is repealed.

References to the repealed Regulation shall be construed as references to this Regulation and shall be read in accordance with the correlation table in Annex II.

Article 3

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 6 May 2008.

For the Commission
The President
José Manuel BARROSO

⁽¹⁾ OJ L 284, 16.10.1997, p. 17. Regulation as amended by Commission Regulation (EC) No 846/98 (OJ L 120, 23.4.1998, p. 13).

⁽²⁾ OJ L 271, 10.12.1971, p. 22. Regulation as last amended by Regulation (EC) No 1996/2006 (OJ L 398, 30.12.2006, p. 1).

⁽³⁾ See Annex II.

ANNEX I

Terms referred to in Article 1

- *In Bulgarian:* Специална експортна такса съгласно Регламент (ЕО) № 2008/97 платена в размер на ...
- *In Spanish:* Tasa especial aplicable a la exportación según el Reglamento (CE) nº 2008/97 satisfecha con la suma de ...
- *In Czech:* Zvláštní vývozní dávka podle nařízení (ES) č. 2008/97 zaplacená ve výši ...
- *In Danish:* Særlig udførselsafgift i henhold til forordning (EF) nr. 2008/97, betalt med et beløb på ...
- *In German:* Besondere Ausfuhrabgabe gemäß Verordnung (EG) Nr. 2008/97 in Höhe von ... entrichtet
- *In Estonian:* Ekspordi erimaks makstud summas ... vastavalt määrusele (EÜ) nr 2008/97
- *In Greek:* Ειδικός φόρος κατά την εξαγωγή σύμφωνα με τον κανονισμό (ΕΚ) αριθ. 2008/97 που πληρώθηκε για ποσό ...
- *In English:* Special export tax under Regulation (EC) No 2008/97 paid to an amount of ...
- *In French:* Taxe spéciale à l'exportation selon le règlement (CE) n° 2008/97 acquittée pour un montant de ...
- *In Italian:* Tassa speciale per l'esportazione pagata, secondo il regolamento (CE) n. 2008/97, per un importo di ...
- *In Latvian:* Saskaņā ar Regulu (EK) Nr. 2008/97, samaksāta speciālā izvešanas nodeva ... apmērā
- *In Lithuanian:* Vadovaujantis Reglamentu (EB) Nr. 2008/97, sumokėtas ... dydžio specialusis eksporto mokestis
- *In Hungarian:* A 2008/97/EK rendelet szerinti különleges exportadó ... összegben megfizetve
- *In Maltese:* Taxxa speċjali fuq l-esportazzjoni, skond ir-Regolament (KE) Nru 2008/97, imhallsa għall-ammont ta' ...
- *In Dutch:* Speciale heffing bij uitvoer bedoeld in Verordening (EG) nr. 2008/97 ten bedrage van ... voldaan
- *In Polish:* Specjalny podatek eksportowy według rozporządzenia (WE) nr 2008/97 zapłacony w wysokości ...
- *In Portuguese:* Imposição especial de exportação, nos termos do Regulamento (CE) n.º 2008/97, paga num montante de ...
- *In Romanian:* Taxă specială de export, conform Regulamentului (CE) nr. 2008/97, achitată pentru o valoare de ...
- *In Slovak:* Osobitný vývozný poplatok podľa nariadenia (ES) č. 2008/97 vo výške ...
- *In Slovenian:* Posebna izvozna dajatev v skladu z Uredbo (ES) št. 2008/97, plačilo za znesek ...
- *In Finnish:* Asetuksen (EY) N:o 2008/97 mukainen erityisvientivero määrältään ...
- *In Swedish:* Särskild exportskatt i enlighet med förordning (EG) nr 2008/97, betalt med ett belopp på ...

ANNEX II

Repealed Regulation with list of its successive amendments

Commission Regulation (EEC) No 2622/71
(OJ L 271, 10.12.1971, p. 22)

Commission Regulation (EEC) No 199/73
(OJ L 23, 29.1.1973, p. 4)

Only Article 1

Commission Regulation (EEC) No 3480/80
(OJ L 363, 31.12.1980, p. 84)

Only Article 1(1)

Commission Regulation (EEC) No 3817/85
(OJ L 368, 31.12.1985, p. 16)

Only Article 1(4)

Commission Regulation (EEC) No 560/91
(OJ L 62, 8.3.1991, p. 26)

Only Article 1(1)

Commission Regulation (EC) No 777/2004
(OJ L 123, 27.4.2004, p. 50)

Only Article 1

Commission Regulation (EC) No 1996/2006
(OJ L 398, 30.12.2006, p. 1).

Only Article 1

ANNEX III

Correlation table

Regulation (EEC) 2622/71	This Regulation
Article 1	Article 1
—	Article 2
Article 2, first paragraph	—
Article 2, second paragraph	Article 3
Annex	Annex I
—	Annex II
—	Annex III

COMMISSION REGULATION (EC) No 403/2008**of 6 May 2008****provisionally setting delivery obligations for cane sugar to be imported under the ACP Protocol and the Agreement with India for the 2008/2009 delivery period**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EC) No 318/2006 of 20 February 2006 on the common organisation of the markets in the sugar sector ⁽¹⁾, and in particular Article 31 thereof,

Whereas:

- (1) Article 12 of Commission Regulation (EC) No 950/2006 of 28 June 2006 laying down detailed rules of application for the 2006/2007, 2007/2008 and 2008/2009 marketing years for the import and refining of sugar products under certain tariff quotas and preferential agreements ⁽²⁾ provides for detailed rules for setting delivery obligations at zero duty for products falling within CN code 1701, expressed in white-sugar equivalent, for imports originating in the countries that are signatories to the ACP Protocol and to the Agreement with India.
- (2) Application of Articles 3 and 7 of the ACP Protocol, Articles 3 and 7 of the Agreement with India and Article 12(3) and Articles 14 and 15 of Regulation (EC) No 950/2006 has resulted in the Commission calcu-

lating delivery obligations for each exporting country for the 2008/2009 delivery period, on the basis of the information currently available.

- (3) It is therefore necessary to provisionally determine the delivery obligations for the period 2008/2009 in accordance with point (a) of Article 12(2) of Regulation (EC) No 950/2006.
- (4) The measures provided for in this Regulation are in accordance with the opinion of the Management Committee for Sugar,

HAS ADOPTED THIS REGULATION:

Article 1

The delivery obligations for imports originating in the countries that are signatories to the ACP Protocol and to the Agreement with India in respect of products falling within CN code 1701, expressed in white-sugar equivalent, in the 2008/2009 delivery period for each exporting country concerned, are provisionally determined as set out in the Annex.

Article 2

This Regulation shall enter into force on the day of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 6 May 2008.

For the Commission

Mariann FISCHER BOEL

Member of the Commission

⁽¹⁾ OJ L 58, 28.2.2006, p. 1. Regulation as last amended by Regulation (EC) No 1260/2007 (OJ L 283, 27.10.2007, p. 1).

⁽²⁾ OJ L 178, 1.7.2006, p. 1. Regulation as last amended by Regulation (EC) No 371/2007 (OJ L 92, 3.4.2007, p. 6).

ANNEX

Delivery obligations for imports of preferential sugar, expressed in white-sugar equivalent, originating in countries which are signatories to the ACP Protocol and to the Agreement with India for the 2008/2009 delivery period.

ACP Protocol/Agreement with India signatory country	Delivery obligations 2008/2009
Barbados	32 097,40
Belize	46 680,10
Congo	10 186,10
Fiji	165 348,30
Guyana	165 131,40
India	10 000,00
Côte d'Ivoire	10 186,10
Jamaica	122 234,30
Kenya	5 000,00
Madagascar	10 760,00
Malawi	20 824,40
Mauritius	491 030,50
Mozambique	6 000,00
St Kitts and Nevis	0,00
Suriname	0,00
Swaziland	117 844,50
Tanzania	10 186,10
Trinidad and Tobago	43 751,00
Uganda	0,00
Zambia	7 215,00
Zimbabwe	30 224,80
Total	1 304 700,00

COMMISSION REGULATION (EC) No 404/2008**of 6 May 2008****amending Annex II to Council Regulation (EEC) No 2092/91 on organic production of agricultural products as concerns the authorisation of spinosad, potassium bicarbonate and copper octanoate and the use of ethylene**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2092/91 of 24 June 1991 on organic production of agricultural products and indications referring thereto on agricultural products and foodstuffs ⁽¹⁾ and in particular Article 7(3) thereof,

Whereas:

(1) In accordance with the procedure provided for in Article 7(4) of Regulation (EEC) No 2092/91, certain Member States have submitted information to the other Member States and the Commission in view of including certain products in Annex II to that Regulation.

(2) The Commission had invited an ad-hoc expert group to provide recommendations on the authorisation for use in organic farming of spinosad, potassium bicarbonate and copper octanoate and on the extension of the use of ethylene to the degreening of citrus and to sprouting inhibition in potatoes and onions, in the light of the principles governing organic farming.

(3) The expert group delivered a report to the Commission Services dated 22 and 23 January 2008 ⁽²⁾ which recommended authorising spinosad, potassium bicarbonate and copper octanoate under certain conditions and to extend the use of ethylene to the degreening of citrus and to sprouting inhibition in potatoes and onions under certain conditions. In the light of the report of this expert group, and the factors set out below, the Commission considers that certain products should be allowed in organic farming, and the use of ethylene should be extended.

(4) Spinosad is a new insecticide from microbial origin that is found to be essential for the control of some key-pests and contributes to the sustainability of the production system for other crop-pest situations. However, when using it, the risk to non-target organisms should be minimised.

(5) In relation to the inclusion of spinosad, it needs to be clarified that micro-organisms are generally allowed in organic farming for pest and disease control, while products produced by micro-organisms need to be listed individually.

(6) Potassium bicarbonate is found to be essential against various fungal diseases in a range of crops and may contribute to the reduction of the use of copper and sulphur in certain crop-pest combinations.

(7) Copper octanoate is a new formulation of copper that can be used for the same purpose as other copper compounds already included in Part B of Annex II to Regulation (EEC) No 2092/91. The total amount of copper to be applied per season is lower when copper octanoate is used.

(8) Ethylene is already included in Part B of Annex II to Regulation (EEC) No 2092/91 as a substance of traditional use in organic farming. It has appeared appropriate to complete the conditions for use of that substance with two additional uses that are deemed to be essential: degreening of citrus fruits, when such a treatment is part of a strategy to prevent fruit fly damage, and sprouting inhibition of stored potatoes and onions.

(9) Annex II to Regulation (EEC) No 2092/91 should therefore be amended accordingly.

(10) The measures provided for in this Regulation are in accordance with the opinion of the Committee set up in accordance with Article 14 of Regulation (EEC) No 2092/91,

⁽¹⁾ OJ L 198, 22.7.1991, p. 1. Regulation as last amended by Commission Regulation (EC) No 123/2008 (OJ L 38, 13.2.2008, p. 3).

⁽²⁾ Report of the ad-hoc expert group on pesticides in organic food production, 22-23 January 2008, http://ec.europa.eu/agriculture/qual/organic/publi/pesticides_en.pdf

HAS ADOPTED THIS REGULATION:

Article 1

Annex II to Regulation (EEC) No 2092/91 is amended in accordance with the Annex to this Regulation.

Article 2

This Regulation shall enter into force on the seventh day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 6 May 2008.

For the Commission
Mariann FISCHER BOEL
Member of the Commission

ANNEX

Annex II to Regulation (EEC) No 2092/91 is amended as follows:

In Part B 'Pesticides', point 1. 'Products for plant protection' is amended as follows:

(1) Table II 'Microorganisms used for biological pest control', is replaced by the following:

II. Microorganisms used for biological pest and disease control

Name	Description, compositional requirements, conditions for use
Microorganisms (bacteria, viruses and fungi)	Only strains not genetically modified in the meaning of Directive 2001/18/EC of the European Parliament and of the Council (*).

IIa Substances produced by microorganisms

Name	Description, compositional requirements, conditions for use
Spinosad	Insecticide; Only if produced by strains not genetically modified in the meaning of Directive 2001/18/EC. Only when measures are taken to minimise the risk to key parasitoids and to minimise the risk of development of resistance. Need recognised by the inspection body or inspection authority.

(*) OJ L 106, 17.4.2001, p. 1.'

(2) Table IV 'Other substances from traditional use in organic farming' is amended as follows:

(a) The entry concerning copper, under the column entitled 'Name', is replaced by the following:

'Copper in the form of copper hydroxide, copper oxychloride, (tribasic) copper sulphate, cuprous oxide, copper octanoate'

(b) The entry concerning 'ethylene' is replaced by the following:

Name	Description, compositional requirements, conditions for use
(*) Ethylene	Degreening of bananas, kiwis and kakis; degreening of citrus fruit only as part of a strategy for the prevention of fruit fly damage in citrus; flower induction of pineapple; sprouting inhibition in potatoes and onions. Need recognised by the inspection body or inspection authority.'

(3) In Table V 'Other substances', the following entry is added:

Name	Description, compositional requirements, conditions for use
'Potassium bicarbonate	Fungicide.'

II

(Acts adopted under the EC Treaty/Euratom Treaty whose publication is not obligatory)

DECISIONS

COMMISSION

COMMISSION DECISION

of 23 April 2008

on specific child safety requirements to be met by European standards for lighters pursuant to Directive 2001/95/EC of the European Parliament and of the Council

(Text with EEA relevance)

(2008/357/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Directive 2001/95/EC of the European Parliament and of the Council of 3 December 2001 on general product safety, ⁽¹⁾ and in particular Article 4(1)(a),

Whereas:

(1) Directive 2001/95/EC lays down the obligation for producers to place only safe products on the market.

(2) According to Directive 2001/95/EC a product shall be presumed safe, as far as the risks and risk categories covered by relevant national standards are concerned, when it conforms to voluntary national standards transposing European standards.

(3) Directive 2001/95/EC provides that European standards should be established by European standardisation bodies. Such standards should ensure that products satisfy the general safety requirement of the Directive.

(4) Lighters are inherently dangerous products since they produce a flame or heat and because they contain a flammable liquid or gas, often under pressure. The most evident potential risks associated with the misuse of lighters are fires, burns and bursts that can lead to an explosion in the presence of a heat source.

(5) Lighters are not intended for children. Nevertheless, misuse of lighters, especially by young children, is not infrequent and must be considered when assessing the safety of such products. This is particularly relevant for disposable lighters, which are sold in huge numbers, often in multi-packs and used by consumers as low-value, throwaway products, as well as for lighters which are particularly appealing to young children because they have a shape or entertaining features considered attractive for children.

(6) Misuse of lighters by young children may lead to fires causing considerable personal and economic damages, including deaths. Therefore, lighters present a serious risk with regard to the misuse by children.

(7) In 1998 the Commission issued standardisation mandate No M/266 to CEN relative to the safety of consumers and children with respect to lighters, which resulted in the European Standard EN 13869:2002: Lighters — Child-resistance for lighters — Safety requirements and test methods.

⁽¹⁾ OJ L 11, 15.1.2002, p. 4.

- (8) Given the fact that the health and safety of consumers is endangered, in particular, by the ability and likelihood of young children to operate and misuse lighters, and that this risk can be eliminated effectively only by appropriate measures applicable at Community level, the Commission adopted on 11 May 2006 Decision 2006/502/EC ⁽¹⁾ under the provisions of Article 13 of Directive 2001/95/EC requiring Member States to take measures to ensure that only lighters which are child-resistant are placed on the market and to prohibit the placing on the market of novelty lighters.
- (9) Given the fact that Decisions adopted under Article 13 of Directive 2001/95/EC are temporary measures with a validity of maximum one year, and may be prolonged by periods of maximum one year each, the Commission adopted on 12 April 2007 Decision 2007/231/EC ⁽²⁾ extending the validity of Decision 2006/502/EC by one year.
- (10) Although EN 13869 has not been referenced in the Official Journal in accordance with the provisions of Directive 2001/95/EC, Commission Decision 2006/502/EC does give presumption of conformity to lighters which conform to national standards transposing EN 13869.
- (11) In view of the need to make use of appropriate technical solutions for the evaluation of the child safety requirements of lighters, the Member States and the Commission, in co-operation with the European standardisation organisations and after consultation of stakeholders, have identified the need for a revision of EN 13869.
- (12) The main problem identified with the current standard is the reliance on child panel testing for verifying whether a lighter is indeed child-resistant. While child panel testing has shown to be a reliable method, it would be appropriate to identify alternative methods for determining the child resistance of lighters, provided any alternatives are at least as effective and reliable. Next to this, the existing definition of lighters which are particularly appealing to children (novelty lighter) is open to interpretation, which may lead to an uneven application of the ban on such lighters. Finally, a number of other issues need to be addressed to allow the standard to completely satisfy its role by providing the appropriate technical solutions.
- (13) The specific child safety requirements for lighters should be drawn up under the provisions of article 4 of Directive 2001/95/EC, with the aim to request the standardisation bodies to revise EN 13869, according to the procedure laid down in Directive 98/34/EC ⁽³⁾ for the provision of information in the field of technical standards and regulations, and to allow the publication in the Official Journal of the revised standard.
- (14) Once the reference to the revised standard has been published in the Official Journal, lighters manufactured in compliance with the standard shall be presumed to conform to the general safety requirement of Directive 2001/95/EC on general product safety, as far as the specific child safety requirements covered by the standard are concerned.
- (15) The measures provided for in this Decision are in accordance with the opinion of the Committee set up under Directive 2001/95/EC,

HAS DECIDED AS FOLLOWS:

Article 1

Purpose

The purpose of this Decision is to establish the requirements on the basis of which the Commission may request the relevant standardisation bodies to amend the relevant standard for lighters.

Definitions

For the purposes of this Decision:

‘lighter’ shall mean a manually operated flame-producing device employing a fuel, normally used for deliberately igniting in particular cigarettes, cigars and pipes, and which may foreseeably be used to ignite materials such as paper, wicks, candles and lanterns, manufactured with an integral supply of fuel, whether intended to be refueled or not.

⁽¹⁾ OJ L 198, 20.7.2006, p. 41.

⁽²⁾ OJ L 99, 14.4.2007, p. 16.

⁽³⁾ OJ L 204, 21.7.1998, p. 37.

'child-resistant lighter' shall mean a lighter designed and manufactured in such a way that it cannot, under normal or reasonably foreseeable conditions of use, be operated by children younger than 51 months of age because of, for instance, the force needed to operate it or because of its design or the protection of its ignition mechanism, or the complexity or sequence of operations needed for the ignition.

'child-appealing lighter' shall mean a lighter whose design resembles by any means to another object commonly recognised as appealing to, or intended for use by, children younger than 51 months of age.

Article 2

Requirements

(1) For the purpose of Article 4 of Directive 2001/95/EC, the specific child safety requirements for lighters shall be the following:

- (a) Lighters shall be child-resistant to minimise the ability and likelihood of children younger than 51 months of age to operate them;
- (b) Lighters shall not be appealing to children younger than 51 months of age.

(2) Paragraph 1(a) shall not apply to lighters intended to be refuelled for which producers provide on request to the competent authorities the necessary documentation substantiating that the lighters are designed, manufactured and placed on the market such as to ensure a continual expected safe use over a lifetime of at least five years, subject to repair, and which fulfil in particular all of the following requirements:

- (a) a written guarantee from the producer of at least two years for each lighter, in accordance with Directive 1999/44/EC of the European Parliament and of the Council ⁽¹⁾;
- (b) the practical possibility to be repaired and safely refilled over the entire lifetime, including in particular a repairable ignition mechanism;
- (c) parts that are not consumable, but are likely to wear out or fail in continual use after the guarantee period, are accessible for replacement or repair by an authorised or specialised after-sales service centre based in the European Union.

Done at Brussels, 23 April 2008.

For the Commission

Meglana KUNEVA

Member of the Commission

⁽¹⁾ OJ L 171, 7.7.1999, p. 12.

COMMISSION DECISION

of 25 April 2008

amending Decision 2005/380/EC establishing a group of non-governmental experts on corporate governance and company law

(2008/358/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Whereas:

- (1) Decision 2005/380/EC created a group of non-governmental experts on corporate governance and company law as a body for reflection, debate and advice to the Commission in the field of corporate governance and company law. Decision 2005/380/EC applies until 27 April 2008.
- (2) The expert advice of the group has been valuable, in particular with regard to the Commission on-going initiatives in the field of company law and corporate governance, notably a European Private Company Statute and simplification of company law foreseen in the Commission Legislative and Work Programme 2008 ⁽¹⁾ as well as evaluation of the application of existing legislation in the field of corporate governance and company law. In order to ensure continuity and assist with the successful completion of those projects the mandate of the group should be extended until June 2009.
- (3) It is important to ensure that members of the group provide objective expert advice.
- (4) Personal data relating to members of the group should be processed in accordance with Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data ⁽²⁾.

- (5) Decision 2005/380/EC should therefore be amended accordingly,

HAS DECIDED AS FOLLOWS:

Sole Article

Decision 2005/380/EC is amended as follows:

1. in Article 3, the following paragraph is added:

‘Members shall each year sign an undertaking to act in the public interest and a declaration indicating the absence or existence of any interest which may undermine their objectivity.’

2. in Article 5, the following paragraph is added:

‘The names of the members shall be collected, processed and published in accordance with Regulation (EC) No 45/2001 of the European Parliament and of the Council (*).’

(*) OJ L 8, 12.1.2001, p. 1.’

3. Article 9 is replaced by the following:

‘This Decision shall apply until 30 June 2009.’

Done at Brussels, 25 April 2008.

For the Commission
Charlie McCREEVY
Member of the Commission

⁽¹⁾ COM(2007) 640 final, 23.10.2007.

⁽²⁾ OJ L 8, 12.1.2001, p. 1.

COMMISSION DECISION
of 28 April 2008
setting up the High Level Group on the Competitiveness of the Agro-Food Industry
(2008/359/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Whereas:

(1) Article 157(1) of the Treaty assigned the Community and the Member States the task of ensuring that the conditions necessary for the competitiveness of the Community's industry exist. Article 157(2) in particular calls upon the Member States to consult each other in liaison with the Commission and, where necessary, to coordinate their actions. The Commission may take any useful initiative to promote such coordination.

(2) In its Communication 'Mid-term review of Industrial Policy A contribution to the EU's Growth and Jobs Strategy' ⁽¹⁾, the Commission announced the intention to launch a food initiative concerned with the competitiveness of the Community agro-food industry.

(3) It is therefore necessary to set up a High Level Group composed mainly of experts in the field of competitiveness of the Community agro-food industry, and related challenges such as food safety, health, environment and to define its tasks and structure.

(4) The group should address issues that determine and will determine in the future the competitiveness of the Community agro-food industry. Based on the outcome of its discussions the group should formulate a set of sector-specific policy recommendations with a view of enhancing the competitiveness of the agro-food industry in accordance with the Community policies, in particular the objectives of food safety and health, agricultural policy and sustainable development.

(5) The group should be composed of representatives of the Commission, the Member States and relevant stakeholders, in particular from the agro-food industry upstream producers and downstream users, consumers as well as civil society.

(6) Rules on disclosure of information by members of the group should be provided for, without prejudice to the

Commission's rules on security as set out in the Annex to Commission Decision 2001/844/EC, ECSC, Euratom ⁽²⁾.

(7) Personal data relating to members of the group should be processed in accordance with Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data ⁽³⁾,

HAS DECIDED AS FOLLOWS:

Article 1

High Level Group on the Competitiveness of the Agro-Food Industry

A High Level Group on the Competitiveness of the Agro-Food Industry, hereinafter referred to as the 'group', is set up.

Article 2

Task

The group's task shall be the following:

1. to address issues that determine and will determine in the future the competitiveness of the Community agro-food industry and related challenges;
2. to identify the factors that influence the competitive position and sustainability of the Community agro-food industry, including future challenges and trends with an impact on competitiveness;
3. to formulate a set of sector-specific recommendations addressed to policy makers at the Community level.

Article 3

Consultation

The Commission may consult the group on any matter relating to the competitiveness of the Community agro-food industry.

⁽¹⁾ COM(2007) 374, 4.7.2007.

⁽²⁾ OJ L 317, 3.12.2001, p. 1. Decision as last amended by Decision 2006/548/EC, Euratom (OJ L 215, 5.8.2006, p. 38).

⁽³⁾ OJ L 8, 12.1.2001, p. 1.

*Article 4***Membership — appointment**

1. The members of the group shall be appointed by the Commission from high level specialists with competence and responsibility in areas which are related to the competitiveness and related challenges of the Community agro-food industry.
2. The group shall comprise up to 27 members composed as follows:
 - (a) 8 representatives of the Member States;
 - (b) 13 representatives of the agro-food industry;
 - (c) 6 representatives of civil society and professional associations.
3. Members of the group shall be appointed for their expertise in a personal capacity and shall advise the Commission independently of any outside influence.
4. Each member of the group shall nominate a personal representative to the preparatory sub-group set up in Article 5(2).
5. Members shall be appointed for a 1-year renewable term of office and shall remain in office until such time as they are replaced in accordance with paragraph 6 of this article or their term of office ends.
6. Members may be replaced for the remaining period of their term of office in any of the following cases:
 - (a) where they resign;
 - (b) where the member is no longer capable of contributing effectively to the group's deliberations;
 - (c) where the member does not comply with Article 287 of the Treaty.
7. Members shall make a written declaration of commitment to act in the public interest, together with a declaration as to whether there is any interest which would prejudice their independence.
8. The names of the members shall be published on the Internet site of Directorate-General for Enterprise and Industry and in the Commission's Register of Expert Groups. The names of the members shall be collected, processed and published in accordance with Regulation (EC) No 45/2001.

*Article 5***Operation**

1. The group shall be chaired by the Commission.

2. A sub-group, hereinafter referred to as the 'sherpa' sub-group shall prepare the discussions, position papers and advice for actions and/or policy measures to be recommended by the group. It shall work in close contact with the Commission services in order to prepare the work for the group meetings.

3. The group may, with the agreement of the Commission, set up sub-groups to examine specific questions under terms of reference established by the group. Such subgroups shall be dissolved as soon as their mandates are fulfilled.

4. The Commission's representative may ask experts or observers with specific competence on a subject on the agenda to participate in the work of the group, or in the deliberations or work of sub-groups and ad hoc groups.

5. Information obtained by participating in deliberations or work of the group or ad hoc groups or sub-groups shall not be divulged if, the Commission considers that information to be confidential.

6. The group, the 'sherpa' sub-group, and other sub-groups shall normally meet on Commission premises in accordance with the procedures and schedule established by the Commission. The Commission shall provide secretarial services. Other Commission officials with an interest in the proceedings may attend meetings of the group and its sub-groups.

7. The group shall adopt its rules of procedure on the basis of the standard rules of procedure adopted by the Commission.

8. The Commission may publish, or place on the Internet on a dedicated website, in the original language of the document concerned, any summary, conclusion, part of a conclusion or working document of the group, proceedings and reports.

*Article 6***Expiry**

The Decision shall be applicable until 1st November 2009. The Commission shall decide on a possible extension before that date.

Done at Brussels, 28 April 2008.

For the Commission
Günter VERHEUGEN
Vice-President

COMMISSION DECISION

of 30 April 2008

establishing the Community's financial contribution to the expenditure incurred in the context of the emergency measures taken to combat avian influenza in the Netherlands in 2003

(notified under document number C(2008) 1668)

(Only the Dutch text is authentic)

(2008/360/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Decision 90/424/EEC of 26 June 1990 on expenditure in the veterinary field ⁽¹⁾, and in particular Article 3(3) and 3(a)(1) thereof,

Whereas:

- (1) Outbreaks of avian influenza occurred in the Netherlands in 2003. The emergence of that disease presented a serious risk to the Community's livestock population.
- (2) In order to prevent the spread of the disease and to help eradicate it as quickly as possible, the Community should contribute financially towards the eligible expenditure incurred by the Member State under the emergency measures taken to combat the disease, as provided for in Decision 90/424/EEC.
- (3) Commission Decision 2003/678/EC of 24 September 2003 on a financial contribution by the Community towards the eligible costs of the eradication of avian influenza in the Netherlands in 2003 ⁽²⁾ granted a financial contribution from the Community to Netherlands towards the expenditure incurred under the emergency measures to combat avian influenza implemented in 2003.
- (4) That Decision provided for a first instalment of EUR 40 000 000 to be paid.
- (5) Pursuant to that Decision, the balance of the Community financial contribution is to be paid on the basis of the applications submitted by the Netherlands on 14 March 2004, 26 July 2005 and 2 November 2006.
- (6) In view of those considerations, the total amount of the Community's financial contribution to the eligible expen-

diture incurred associated with the eradication of avian influenza in the Netherlands in 2003 should now be fixed.

- (7) The results of the inspections carried out by the Commission in compliance with the Community veterinary rules and the conditions for granting Community financial contributions mean the entire amount of the expenditure submitted cannot be recognised as eligible.
- (8) The Commission's observations, method of calculating the eligible expenditure and final conclusions were communicated to the Netherlands in letters dated 12 July 2007, 26 October 2007 and 5 December 2007.
- (9) The measures provided for in this Decision are in accordance with the opinion of the Standing Committee on the Food Chain and Animal Health,

HAS ADOPTED THIS DECISION:

Article 1

The total Community financial contribution towards the expenditure associated with eradicating avian influenza in the Netherlands in 2003 pursuant to Decision 2003/678/EC is fixed at EUR 65 516 152,41.

Article 2

This Decision is addressed to the Kingdom of the Netherlands.

Done at Brussels, 30 April 2008.

For the Commission
Androulla VASSILIOU
Member of the Commission

⁽¹⁾ OJ L 224, 18.8.1990, p. 19. Decision as last amended by Council Decision 2006/53/EC (OJ L 29, 2.2.2006, p. 37).

⁽²⁾ OJ L 249, 1.10.2003, p. 53. Decision as last amended by Commission Decision 2004/27/EC (OJ L 6, 10.1.2004, p. 45).

COMMISSION DECISION

of 6 May 2008

on the financial contribution of the Community for the year 2008 for the computerisation of veterinary procedures, the Animal disease notification system, communication measures and studies and evaluations

(2008/361/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Decision 90/424/EEC of 26 June 1990 on expenditure in the veterinary field ⁽¹⁾, and in particular Articles 17, 20, 37(2) and 37a(2) thereof,

Whereas:

- (1) Decision 90/424/EEC lays down the procedures governing the Community's financial contribution towards specific veterinary measures, in particular as regards the information policy for animal health, animal welfare and food safety, technical and scientific measures and control.
- (2) Article 37a(1)(b) of Decision 90/424/EEC provides that a Community financial contribution may be granted for the computerisation of the veterinary procedures relating to hosting, management and maintenance of integrated computerised veterinary systems, including interfaces with national databases, where appropriate. A Community financial contribution should therefore be granted for the hosting, management and maintenance of the integrated computerised veterinary system TRACES (Trade Control and Expert System), introduced by Commission Decision 2003/24/EC of 30 December 2002 concerning the development of an integrated computerised veterinary system ⁽²⁾, in order to ensure that the system is available, secure and updated.
- (3) Article 37(1) of Decision 90/424/EEC provides that the introduction of systems for identifying animals and notifying diseases under legislation concerning veterinary checks in intra-Community trade in live animals, with a view to the completion of the internal market, may receive Community financial assistance. A Community financial contribution should therefore be granted in order to update the animal disease notification system (ADNS), based on Commission Decision 2005/176/EC

of 1 March 2005 laying down the codified form and the codes for the notification of animal diseases pursuant to Council Directive 82/894/EEC ⁽³⁾, with the necessary technical improvements.

- (4) The Communication from the Commission to the Council, the European Parliament, the Economic and Social Committee and the Committee of the Regions on a new Animal Health Strategy for the European Union (2007-2013) where 'Prevention is better than cure' ⁽⁴⁾ ('the Communication on a new animal health strategy') provides that the Commission is committed to improve communication towards consumers and stakeholders.
- (5) Article 16 of Decision 90/424/EEC provides that the Community is to make a financial contribution to the establishment of an information policy in the field of animal health, animal welfare and food safety in products of animal origin. A Community financial contribution should therefore be granted for the implementation of measures aimed at improving communication towards consumers and stakeholders in the field of animal health and animal welfare in the framework of the Communication on a new animal health strategy.
- (6) Pursuant to Article 19 of Decision 90/424/EEC, the Community may undertake, or assist the Member States or international organisations in undertaking, the technical and scientific measures necessary for the development of Community veterinary legislation and for the development of veterinary education or training.
- (7) The gradual introduction of electronic identification for ruminants is one of the expected outcomes of the strategy. As a consequence, a study addressing cost-benefit and cost-effectiveness issues related to the electronic identification of cattle is necessary before introducing new legislation in this field. In order to improve the role of the Community reference laboratories an evaluation of their functioning and performance is deemed necessary. The outcome of these studies and evaluations will be the basis for legislative review in this fields if deemed necessary. A Community financial contribution should therefore be granted to fund

⁽¹⁾ OJ L 224, 18.8.1990, p. 19. Decision as last amended by Regulation (EC) No 1791/2006 (OJ L 363, 20.12.2006, p. 1).

⁽²⁾ OJ L 8, 14.1.2003, p. 44.

⁽³⁾ OJ L 59, 5.3.2005, p. 40. Decision as amended by Decision 2006/924/EC (OJ L 354, 14.12.2006, p. 48).

⁽⁴⁾ COM(2007) 539 final.

studies and evaluations in the areas of food safety, animal health and welfare and zootechnics. The maximum amount to be allocated to those actions should be specified. Calls for tender are to be launched in 2008 for carrying out, under specific contracts, studies and evaluations in the areas of food safety, animal health and welfare and zootechnics. Under Council Regulation (EC) No 1290/2005 of 21 June 2005 on the financing of the common agricultural policy ⁽¹⁾, veterinary measures are to be financed under the European Agricultural Guarantee Fund. For financial control purposes, Articles 9, 36 and 37 of that Regulation are to apply.

- (8) The payment of the financial contribution from the Community must be subject to the condition that the actions have actually been carried out and that the contractors supply all the necessary information.
- (9) The measures provided for in this Decision are in accordance with the opinion of the Standing Committee on the Food Chain and Animal Health,

HAS DECIDED AS FOLLOWS:

Article 1

TRACES (Trade Control and Expert system)

A Community financial contribution is granted for the hosting, management and maintenance of the TRACES system, introduced by Decision 2003/2/EC, for the following amounts and objectives:

- (a) EUR 1 000 000 for the hosting;
- (b) EUR 500 000 for the acquisition of the necessary logistical support within the framework of assistance to the users;
- (c) EUR 300 000 for the purchase of maintenance support needed in order to bring the system in line with legal and technical developments;
- (d) EUR 200 000 for the necessary data processing developments;
- (e) EUR 250 000 for the development of the interface between the national bovine identification databases.

Article 2

ADNS (Animal disease notification system)

A Community financial contribution of EUR 270 000 is granted for the update of the animal disease notification system based on Decision 2005/176/EC.

Article 3

Communication in the fields of animal health and animal welfare

A Community financial contribution is granted for communication measures towards competent authorities and citizens, aimed at disseminating information on Community legislation in the fields of animal health and animal welfare, for the following amounts:

- (a) EUR 2 500 000 in the field of animal health;
- (b) EUR 150 000 in the field of animal welfare.

Article 4

Studies and evaluations

A Community financial contribution of a maximum amount of EUR 300 000 is granted for the following studies and evaluations:

- (a) cost-benefit study on the electronic identification of cattle;
- (b) evaluation of the Community reference laboratories in the field of animal health and zootechnics.

Article 5

Appropriations

1. The financial contributions provided for in Articles 1 to 4 shall be financed through the budget line 17 04 02 01 of the budget of the European Communities for 2008.
2. The actions mentioned in Article 4 will be carried out by two specific contracts. These two specific contracts will be signed during 2008.

Done at Brussels, 6 May 2008.

For the Commission

Androulla VASSILIOU

Member of the Commission

⁽¹⁾ OJ L 209, 11.8.2005, p. 1. Regulation as last amended by Regulation (EC) No 1437/2007 (OJ L 322, 7.12.2007, p. 1).

RECOMMENDATIONS

COMMISSION

COMMISSION RECOMMENDATION

of 6 May 2008

on external quality assurance for statutory auditors and audit firms auditing public interest entities*(notified under document number C(2008) 1721)*

(2008/362/EC)

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community, and in particular Article 211 thereof,

Whereas:

- (1) External quality assurance for the statutory audit is fundamental for high audit quality. It adds credibility to published financial information and provides better protection of shareholders, investors, creditors and other interested parties. Any external quality assurance system should therefore be objective and independent from the auditing profession.
- (2) Articles 29 and 43 of Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC⁽¹⁾ establishes high-level criteria for quality assurance systems for all statutory auditors and audit firms. It incorporates some of the ideas contained in Commission Recommendation 2001/256/EC of 15 November 2000 on quality assurance for the statutory audit in the European Union: minimum requirements⁽²⁾.
- (3) However, parts of that Recommendation, which are related to statutory audit of public interest entities, have been overtaken by recent international developments and tendencies to introduce, for such audits, external quality assurance systems, which are managed independently from the auditing profession and where quality assurance reviews are performed by persons other than practising auditors.
- (4) The criteria laid down in Directive 2006/43/EC still allow for considerable differences in the way external quality assurance systems for statutory auditors and audit firms are currently organised in Member States. It should be avoided that the interested parties perceive audit quality of statutory auditors and audit firms in Member States differently, in particular with respect to Article 34 of Directive 2006/43/EC. Directive 2006/43/EC also encourages public oversight systems of Member States to find a co-ordinated approach to the carrying-out of quality assurance reviews.
- (5) Co-operation between Member States is a priority with regard to audits of public interest entities. Further guidance should be given to quality assurance systems for statutory auditors and audit firms performing audit in such entities. Therefore, it is appropriate to provide for a new Recommendation which is more in line with the current state of affairs than Recommendation 2001/256/EC and which takes into account new international trends as well as specific needs of the Member States. However, there is no need to provide detailed guidance with regard to the quality assurance systems for statutory auditors and audit firms auditing entities other than public interest entities.

⁽¹⁾ OJ L 157, 9.6.2006, p. 87. Directive as amended by Directive 2008/30/EC of the European Parliament and of the Council (OJ L 81, 20.3.2008, p. 53).

⁽²⁾ OJ L 91, 31.3.2001, p. 91.

- (6) Inspections should contribute to enhancing audit quality in an inspected statutory auditor or an audit firm and should be of regular and preventive nature. They should aim at building and maintaining confidence in statutory audit and thus ultimately in financial markets. Therefore, this Recommendation should not concern ad-hoc investigations resulting from the possible violations of laws and regulations.
- (7) In order to enhance the quality of audits within the Communities, independent oversight bodies should play a more active role in the inspections of audit firms. Guidance should be provided for the independence of the inspection system. With regard to execution of inspections, the possible role of public oversight authorities, professional associations and other appropriate bodies, as well as the role of experts should be clarified. Clarifications with regard to the funding of the quality assurance system are also necessary.
- (8) Article 43 of Directive 2006/43/EC requires quality assurance reviews for statutory auditors and audit firms of public interest entities to be carried out at least every three years. A public oversight system could face difficulties in recruiting a sufficient number of inspectors to conduct on-site reviews in each inspection. Therefore, it should be possible that, under certain conditions, experts who are not inspectors also participate in on-site reviews.
- (9) In order to ensure that the final report on an inspection is followed by the statutory auditor or audit firm concerned and that it provides them with sufficient guidelines to avoid reported problems in the future, an effective communication should take place between the inspectors and that statutory auditor or audit firm both before the final report is adopted and in the follow-up phase.
- (10) To improve accountability of the quality assurance system and comparability within the Community, the annual report on the overall results of inspections should include key performance information that would enable an evaluation to be made of both the resources used and the efficiency and effectiveness of the quality assurance system.
- (11) In the light of new international developments, in particular the involvement of appropriate bodies and experts in the execution of inspections, the Commission intends to evaluate the situation in 2011,

HEREBY RECOMMENDS:

Subject matter

1. This Recommendation provides guidance for implementing independent quality assurance systems for statutory auditors and audit firms conducting an audit of public interest entities in accordance with Articles 29 and 43 of Directive 2006/43/EC.
2. Where a Member State decided to exempt certain public interest entities in accordance with Article 39 of the Directive 2006/43/EC, the Member State should also exempt such public interest entities from the scope of measures adopted in the light of this Recommendation.

Definitions

3. The definitions set out in Article 2 of Directive 2006/43/EC apply to this Recommendation. For the purposes of this Recommendation, also the following definitions apply:
 - (a) 'public oversight authority' means a competent authority within the meaning of Article 2(10) of Directive 2006/43/EC, which represents a public oversight system that is based on the principles set out in Article 32 of that Directive;
 - (b) 'inspector' means a reviewer, who meets the requirements set out in point (d) of the first subparagraph of Article 29(1) of Directive 2006/43/EC, is employed by a public oversight authority or another appropriate body to which execution of inspections has been delegated;
 - (c) 'inspections' means quality assurance reviews of statutory auditors and audit firms, which are led by an inspector and which do not represent an investigation within the meaning of Article 32(5) of Directive 2006/43/EC;

(d) 'expert' means a natural person, who has specific expertise in financial markets, financial reporting, auditing or other fields relevant for inspections, including practising statutory auditors.

Independence of the quality assurance system

4. A public oversight authority should assume ultimate responsibility for the external quality assurance system for statutory auditors and audit firms auditing public interest entities. Member States should not designate as a public oversight authority any association or body affiliated with the accounting or audit profession.

5. Statutory auditors and audit firms auditing public interest entities should be subject to inspections that are executed by a public oversight authority, either exclusively, or together with another appropriate body in accordance with point 6.

6. It should be possible for tasks related to the execution of the inspections to be delegated to another appropriate body provided that the accountability of such body to the public oversight authority is ensured and that the latter retains at least the following responsibilities:

(a) approval and, if considered appropriate by the public oversight authority, amendment of the inspection methodologies, including inspection and follow-up manuals, reporting methodologies and periodic inspection programmes;

(b) approval and, if considered appropriate by the public oversight authority, amendment of inspection reports and follow up reports;

(c) approval and, if considered necessary by the public oversight authority, assignment of inspectors for each inspection;

(d) issuance of recommendations and instructions of any form to the body to which the tasks have been delegated.

7. The public oversight authority should have the right to participate in inspections and to get access to inspection files, audit working papers and other documents of relevance.

8. All funding arrangements for the quality assurance system, including those concerning the level of funding and financial control, should not be subject to approval or veto by persons or organisations that are representatives of or otherwise affiliated with the accounting profession, the audit profession or an audit firm. The level of funding should enable the public oversight authority to be sufficiently equipped with staff supporting it in implementing points 6 and 7.

9. If funds for the quality assurance system are provided by statutory auditors or audit firms subject to inspections, any fee or other contribution payable by them should be mandatory and required to be paid in full on a timely basis.

Independence of inspections

10. A public oversight authority should ensure that appropriate policies and procedures related to the independence and objectivity of the staff, including inspectors, and the management of the inspection system, are put in place.

11. A person, who is a practising statutory auditor or is employed or otherwise associated with a statutory auditor or an audit firm, should not be allowed to act as an inspector.

12. A person should not be allowed to act as an inspector in an inspection of the statutory auditor or audit firm until at least two years have elapsed since that person ceased to be a partner or employee of that auditor or in that audit firm or to be otherwise associated therewith.

13. Inspectors should declare that there are no conflicts of interests between them and the statutory auditor and audit firm to be inspected. Inspectors who make an incomplete or false declaration should be excluded from carrying out inspections and should be subject to effective, proportionate and dissuasive penalties.

14. Inspectors should be remunerated in connection with inspections only by the public oversight authority or by the body to which execution of inspections has been delegated. Inspectors should not receive any remuneration from the reviewed statutory auditor, audit firm or their networks.

15. If a public oversight authority considers that specific expertise is essential for the proper conduct of an inspection, inspectors should be assisted by experts. Such experts should act under the direct control of an inspector and should be subject to the requirements referred to in points 10, 12 to 14.

Methodological guidance for conducting inspections

16. When there is temporarily an insufficient number of inspectors available in a Member State to carry out on-site inspections, a public oversight authority should have the right to decide that experts perform on-site reviews, provided that those experts meet the requirements set out in point (d) of the first subparagraph of Article 29(1) of Directive 2006/43/EC, that they are fully accountable to the public oversight authority and that inspectors carry out on-site reviews in the same statutory auditor or audit firm at least every six years.

17. The scope of inspections should cover:

- (a) an assessment of the design of the internal quality control system of the audit firm;
- (b) adequate compliance testing of procedures and a review of audit files of public interest entities in order to verify the effectiveness of the internal quality control system;
- (c) in the light of the inspection findings under points (a) and (b), an assessment of the contents of the most recent annual transparency report published by a statutory auditor or an audit firm in accordance with Article 40 of Directive 2006/43/EC.

18. At least the following internal control policies and procedures of the statutory auditor or the audit firm should be reviewed:

- (a) compliance by the statutory auditor or the audit firm with applicable auditing and quality control standards, and ethical

and independence requirements, including those related to Chapter IV and Article 42 of Directive 2006/43/EC, as well as relevant laws, regulations and administrative provisions of the Member State concerned;

- (b) the quantity and quality of resources used, including compliance with continuing education requirements as set out in Article 13 of Directive 2006/43/EC;

- (c) compliance with the requirements set out in Article 25 of Directive 2006/43/EC on the audit fees charged.

19. For the purposes of testing compliance, at least a significant part of audit files should be selected on the basis of an analysis of the risk of an inadequate execution of the statutory audit.

Outcome of inspections

20. Inspection findings and conclusions on which recommendations are based, including the findings and conclusions related to a transparency report, should be properly communicated to and discussed with the inspected statutory auditor or audit firm before an inspection report is finalised. The inspected statutory auditor or audit firm should be granted a period not exceeding 12 months from the issuance of the inspection report to take action in respect of recommendations on the internal quality control system of the audit firm. If the inspected statutory auditor or audit firm did not give the appropriate follow up to the recommendations, the public oversight authority should disclose major deficiencies found in the internal quality control system.

21. A public oversight system should have the right, in accordance with the due process of law as provided for in the Member State concerned, to take disciplinary actions or impose penalties in respect of statutory auditors and audit firms.

22. The public oversight authority should at least inform the public in a timely and appropriate manner about any final disciplinary actions taken or penalties imposed in respect of statutory auditors and audit firms in relation to the execution of the statutory audit. It should identify the statutory auditor or audit firm concerned and describe the major deficiencies which have given rise to such actions or penalties.

23. In the cases where it has been established during an inspection that a transparency report published by a statutory auditor or an audit firm in accordance with Article 40 of Directive 2006/43/EC contains information, including that on the effectiveness of the internal quality control system of the audit firm, that a public oversight authority considers significantly misleading, it should ensure that the transparency report is amended accordingly without delay.

Transparency on the overall results of the quality assurance system

24. Public oversight authorities should report annually on the overall results of the quality assurance system. The report should include information on recommendations issued, follow-up on the recommendations, disciplinary actions taken and penalties imposed. It should also include quantitative information and other key performance information on financial

resources and staffing, and the efficiency and effectiveness of the quality assurance system.

Follow-up

25. Member States are invited to inform the Commission of actions taken in light of this Recommendation by 6 May 2009.

Addressees

26. This Recommendation is addressed to the Member States.

Done at Brussels, 6 May 2008.

For the Commission
Charlie McCREEVY
Member of the Commission

CORRIGENDA**Corrigendum to Commission Regulation (EC) No 1518/2003 of 28 August 2003 laying down detailed rules for implementing the system of export licences in the pigmeat sector**

(Official Journal of the European Union L 217 of 29 August 2003)

On page 37, in Article 7(1)(a):

for: '(a) the applications for export licences as referred to in Article 1 lodged from Monday to Wednesday of the same week, stating whether they fall within the scope of Article 4 or not;',

read: '(a) the applications for export licences as referred to in Article 1 lodged from Monday to Friday of the same week, stating whether they fall within the scope of Article 4 or not;'.
